

## NONMAJOR ENTERPRISE FUNDS

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Las Vegas Constable - to account for the provision of services by the constable, such as serving evictions, making collections, etc. Fees received for these services and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and billing and collection.

Building - to account for the provision of building inspection, plan filing and checking services, and building permits to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and billing and collection.

Public Parking - to account for the provision of a public parking garage to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

Recreation Activity - to account for the provision of recreation to the residents of Clark County. Costs of instruction, materials, and billing and collection are accounted for in this fund.

Shooting Complex - to account for the provision of a public shooting park to the residents of Clark County. Funding is provided by fees charged to users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance.

Constables - to account for the provision of services by the constables of Henderson Township and North Las Vegas Township and the Ex Officio Constable within the Las Vegas Township, such as serving evictions, making collections, etc. Fees received for these services and all activities necessary to provide such services are accounted for this fund.

Kyle Canyon Water District\* - to account for the provision of water services to the residents of Kyle Canyon. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

\* Reported as a discretely presented component unit.

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Net Position  
June 30, 2017  
(With comparative totals for June 30, 2016)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
<b>Assets</b>					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ -	\$ 38,549,501	\$ 1,902,459	\$ 2,815,594	\$ 834,702
In custody of other officials	-	2,350	1,000	250,959	6,500
Accounts receivable	34,280	100,075	-	943	-
Interest receivable	-	98,440	4,861	7,194	2,133
Due from other funds	-	17,154	-	61,287	-
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	97,564
Prepaid items and other current assets	-	-	15,000	-	-
Total current assets	34,280	38,767,520	1,923,320	3,135,977	940,899
Noncurrent assets					
Capital assets					
Property and equipment	-	38,955,590	13,212,234	1,577,084	201,581
Accumulated depreciation	-	(13,477,488)	(6,464,323)	(1,015,073)	(138,596)
Total capital assets, net of accumulated depreciation	-	25,478,102	6,747,911	562,011	62,985
Total noncurrent assets	-	25,478,102	6,747,911	562,011	62,985
Total assets	34,280	64,245,622	8,671,231	3,697,988	1,003,884
<b>Deferred Outflows of Resources</b>					
Related to pensions	-	5,757,330	-	-	-
<b>Liabilities</b>					
Current liabilities (payable from current assets)					
Accounts payable	-	670,740	57,618	437,671	45,943
Accrued expenses	-	3,929,593	16,075	633,876	104,024
Due to other funds	-	62	-	200	1,810
Unearned revenue	-	300,000	-	-	-
Deposits and other current liabilities	-	93,163	33,393	1,485	1,421
Total current liabilities (payable from current assets)	-	4,993,558	107,086	1,073,232	153,198
Noncurrent liabilities					
Net pension liability	-	33,336,410	-	-	-
Unearned revenue and other non-current liabilities	-	-	-	-	-
Total noncurrent liabilities	-	33,336,410	-	-	-
Total liabilities	-	38,329,968	107,086	1,073,232	153,198
<b>Deferred Inflows of Resources</b>					
Related to pensions	-	2,311,471	-	-	-
<b>Net Position</b>					
Net investment in capital assets	-	25,478,102	6,747,911	562,011	62,985
Unrestricted	34,280	3,883,411	1,816,234	2,062,745	787,701
Total net position	\$ 34,280	\$ 29,361,513	\$ 8,564,145	\$ 2,624,756	\$ 850,686

(Continued)

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Net Position  
June 30, 2017  
(With comparative totals for June 30, 2016)

(Continued)

		Totals	
	Constables	2017	2016
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
In custody of the County Treasurer	\$ 1,660,158	\$ 45,762,414	\$ 43,420,403
In custody of other officials	600	261,409	75,469
Accounts receivable	1,806	137,104	233,097
Interest receivable	4,422	117,050	97,308
Due from other funds	-	78,441	55,796
Due from other governmental units	-	-	25,981
Inventories	-	97,564	166,474
Prepaid items and other current assets	-	15,000	15,000
Total current assets	1,666,986	46,468,982	44,089,528
Noncurrent assets			
Capital assets			
Property and equipment	821,859	54,768,348	52,560,457
Accumulated depreciation	(534,120)	(21,629,600)	(20,661,430)
Total capital assets, net of accumulated depreciation	287,739	33,138,748	31,899,027
Total noncurrent assets	287,739	33,138,748	31,899,027
Total assets	1,954,725	79,607,730	75,988,555
<b>Deferred Outflows of Resources</b>			
Related to pensions	-	5,757,330	4,612,177
<b>Liabilities</b>			
Current liabilities (payable from current assets)			
Accounts payable	47,752	1,259,724	841,384
Accrued expenses	224,979	4,908,547	4,840,519
Due to other funds	11,200	13,272	1,594,725
Unearned revenue	-	300,000	300,000
Deposits and other current liabilities	-	129,462	78,891
Total current liabilities (payable from current assets)	283,931	6,611,005	7,655,519
Noncurrent liabilities			
Net pension liability	-	33,336,410	28,093,491
Unearned revenue and other non-current liabilities	-	-	753,542
Total noncurrent liabilities	-	33,336,410	28,847,033
Total liabilities	283,931	39,947,415	36,502,552
<b>Deferred Inflows of Resources</b>			
Related to pensions	-	2,311,471	3,732,128
<b>Net Position</b>			
Net investment in capital assets	287,739	33,138,748	31,899,027
Unrestricted	1,383,055	9,967,426	8,467,025
Total net position	\$ 1,670,794	\$ 43,106,174	\$ 40,366,052

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
<b>Operating Revenues</b>					
Charges for services					
Constable fees	\$ -	\$ -	\$ -	\$ -	\$ -
Building fees and permits	-	32,360,838	-	-	-
Recreation fees	-	-	-	9,710,346	2,165,321
Parking fees	-	16,560	363,741	-	-
Other operating revenues	-	646,585	163	300,000	638,243
Total operating revenues	-	33,023,983	363,904	10,010,346	2,803,564
<b>Operating Expenses</b>					
Salaries and wages	-	16,522,627	131,663	6,909,347	917,857
Employee benefits	-	7,981,328	71,603	484,124	167,896
Services and supplies	-	4,904,904	269,662	3,040,247	1,021,574
Depreciation	-	869,191	186,637	82,926	24,669
Total operating expenses	-	30,278,050	659,565	10,516,644	2,131,996
Operating income (loss)	-	2,745,933	(295,661)	(506,298)	671,568
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	-	10,573	(1,516)	(21,533)	(279)
Interest expense	-	-	-	-	-
Gain on sale or disposition of property and equipment	-	(4,704)	-	-	-
Other nonoperating revenues (expenses)	-	-	-	19,080	-
Total nonoperating revenues (expenses)	-	5,869	(1,516)	(2,453)	(279)
Income (loss) before capital contributions and transfers	-	2,751,802	(297,177)	(508,751)	671,289
Capital contributions	-	-	-	-	-
Transfers from other funds	-	-	-	1,700,000	250,000
Transfers to other funds	-	-	-	(4,000)	-
Changes in net position	-	2,751,802	(297,177)	1,187,249	921,289
<b>Net Position</b>					
Beginning of year	34,280	29,121,913	8,861,322	1,437,507	(70,603)
Prior period adjustment	-	(2,512,202)	-	-	-
Beginning of year, as restated	34,280	26,609,711	8,861,322	1,437,507	(70,603)
End of year	\$ 34,280	\$ 29,361,513	\$ 8,564,145	\$ 2,624,756	\$ 850,686

(Continued)

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

		Totals	
	Constables	2017	2016
<b>Operating Revenues</b>			
Charges for services			
Constable fees	\$ 4,098,137	\$ 4,098,137	\$ 3,911,048
Building fees and permits	-	32,360,838	31,528,040
Recreation fees	-	11,875,667	10,613,072
Parking fees	-	380,301	400,327
Other operating revenues	131,160	1,716,151	662,600
Total operating revenues	<u>4,229,297</u>	<u>50,431,094</u>	<u>47,115,087</u>
<b>Operating Expenses</b>			
Salaries and wages	845,632	25,327,126	24,924,037
Employee benefits	354,919	9,059,870	7,789,931
Services and supplies	2,295,062	11,531,449	11,894,142
Depreciation	59,412	1,222,835	1,134,146
Total operating expenses	<u>3,555,025</u>	<u>47,141,280</u>	<u>45,742,256</u>
Operating income (loss)	<u>674,272</u>	<u>3,289,814</u>	<u>1,372,831</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest income	(2,435)	(15,190)	782,897
Interest expense	-	-	-
Gain on sale or disposition of property and equipment	17,324	12,620	93,955
Other nonoperating revenues (expenses)	-	19,080	119,190
Total nonoperating revenues (expenses)	<u>14,889</u>	<u>16,510</u>	<u>996,042</u>
Income (loss) before capital contributions and transfers	689,161	3,306,324	2,368,873
Capital contributions	-	-	38,858
Transfers from other funds	-	1,950,000	1,752,265
Transfers to other funds	-	(4,000)	(2,265)
Changes in net position	<u>689,161</u>	<u>5,252,324</u>	<u>4,157,731</u>
<b>Net Position</b>			
Beginning of year	981,633	40,366,052	36,208,321
Prior period adjustment	-	(2,512,202)	-
Beginning of year, as restated	<u>981,633</u>	<u>37,853,850</u>	<u>36,208,321</u>
End of year	<u>\$ 1,670,794</u>	<u>\$ 43,106,174</u>	<u>\$ 40,366,052</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ -	\$ 32,487,733	\$ 374,366	\$ 9,739,644	\$ 2,166,742
Cash paid for employees and benefits	-	(25,481,589)	(211,879)	(7,465,502)	(1,098,841)
Cash paid for services and supplies	-	(4,497,514)	(220,812)	(3,353,870)	(976,553)
Other operating receipts	-	646,585	163	300,000	-
Net cash provided (used) by operating activities	-	3,155,215	(58,162)	(779,728)	91,348
<b>Cash Flows From Noncapital Financing Activities:</b>					
Federal and state grants	-	-	-	19,080	-
Transfers from other funds	-	-	-	1,700,000	250,000
Transfers to other funds	-	-	-	(4,000)	-
Contributions from other governmental units	-	-	-	-	-
Other noncapital financing payments	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	1,715,080	250,000
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition, construction, or improvement of capital assets	-	(1,848,431)	(494,201)	(8,342)	-
Proceeds from the sale of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	(1,848,431)	(494,201)	(8,342)	-
<b>Cash Flows From Investing Activities:</b>					
Interest income	-	(4,875)	(895)	(24,043)	(1,308)
Net increase (decrease) in cash and cash equivalents	-	1,301,909	(553,258)	902,967	340,040
Cash and cash equivalents:					
Beginning of year	-	37,249,942	2,456,717	2,163,586	501,162
End of year:					
Unrestricted	-	38,551,851	1,903,459	3,066,553	841,202
Total cash and cash equivalents at end of year	\$ -	\$ 38,551,851	\$ 1,903,459	\$ 3,066,553	\$ 841,202
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>					
Operating income (loss)	\$ -	\$ 2,745,933	\$ (295,661)	\$ (506,298)	\$ 671,568
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	869,191	186,637	82,926	24,669
(Increase) decrease in:					
Accounts receivable	-	45,420	10,625	41,727	-
Due from other funds	-	6,444	-	(29,089)	-
Due from other governmental units	-	8,306	-	17,675	-
Inventory	-	-	-	-	68,910
Deferred outflows of resources	-	(3,657,355)	-	-	-
Increase (decrease) in:					
Accounts payable	-	407,328	48,850	(11,336)	(25,700)
Accrued payroll and benefits	-	46,318	4,309	5,503	(13,088)
Due to other funds	-	(1,188,797)	(12,922)	(379,821)	1,810
Deposits and other current liabilities	-	50,165	-	(1,015)	1,421
Net pension liability	-	5,242,919	-	-	-
Other non-current liabilities	-	-	-	-	(638,242)
Deferred inflows of resources	-	(1,420,657)	-	-	-
Net cash provided (used) by operating activities	\$ -	\$ 3,155,215	\$ (58,162)	\$ (779,728)	\$ 91,348

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Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2017  
(With comparative totals for the fiscal year ended June 30, 2016)

(Continued)

	Constables	Totals	
		2017	2016
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers	\$ 4,096,358	\$ 48,864,843	\$ 46,592,332
Cash paid for employees and benefits	(1,188,487)	(35,446,298)	(33,845,535)
Cash paid for services and supplies	(2,284,664)	(11,333,413)	(11,697,984)
Other operating receipts	15,860	962,608	662,600
Net cash provided (used) by operating activities	639,067	3,047,740	1,711,413
<b>Cash Flows From Noncapital Financing Activities:</b>			
Federal and state grants	-	19,080	117,040
Transfers from other funds	-	1,950,000	1,752,265
Transfers to other funds	-	(4,000)	(2,265)
Other noncapital financing payments	-	-	(2,000,000)
Net cash provided (used) by noncapital financing activities	-	1,965,080	(132,960)
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Acquisition, construction, or improvement of capital assets	(116,287)	(2,467,261)	(1,428,559)
Proceeds from the sale of capital assets	17,324	17,324	93,955
Net cash provided (used) by capital and related financing activities	(98,963)	(2,449,937)	(1,334,604)
<b>Cash Flows From Investing Activities:</b>			
Interest income	(3,811)	(34,932)	757,997
Net increase (decrease) in cash and cash equivalents	536,293	2,527,951	1,001,846
Cash and cash equivalents:			
Beginning of year	1,124,465	43,495,872	42,494,026
End of year:			
Unrestricted	1,660,758	46,023,823	43,495,872
Total cash and cash equivalents at end of year	\$ 1,660,758	\$ 46,023,823	\$ 43,495,872
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>			
Operating income (loss)	\$ 674,272	\$ 3,289,814	\$ 1,372,831
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	59,412	1,222,835	1,134,146
(Increase) decrease in:			
Accounts receivable	(1,779)	95,993	111,954
Due from other funds	-	(22,645)	26,791
Due from other governmental units	-	25,981	(21,681)
Inventory	-	68,910	94,306
Deferred outflows of resources	-	(3,657,355)	(508,124)
Increase (decrease) in:			
Accounts payable	(801)	418,341	(77,292)
Accrued payroll and benefits	24,986	68,028	(194,871)
Due to other funds	(1,723)	(1,581,453)	82,226
Deposits and other current liabilities	-	50,571	22,781
Net pension liability	-	5,242,919	2,452,119
Other non-current liabilities	(115,300)	(753,542)	96,918
Deferred inflows of resources	-	(1,420,657)	(2,880,691)
Net cash provided (used) by operating activities	\$ 639,067	\$ 3,047,740	\$ 1,711,413

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Las Vegas Constable	Final Budget	2017 Actual	Variance	2016 Actual
Other nonoperating revenues (expenses)	\$ -	\$ -	\$ -	\$ 2,150
Transfers to other funds	-	-	-	(2,265)
Net income (loss)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (115)</u>

Building	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues:				
Charges for services:				
Building fees and permits	\$ 26,727,550	\$ 32,360,838	\$ 5,633,288	\$ 31,528,040
Parking fees	-	16,560	16,560	16,560
Other operating revenues	766,500	646,585	(119,915)	662,341
Total operating revenues	<u>27,494,050</u>	<u>33,023,983</u>	<u>5,529,933</u>	<u>32,206,941</u>
Operating expenses:				
Salaries and wages	18,644,084	16,522,627	(2,121,457)	15,887,084
Employee benefits	8,757,836	7,981,328	(776,508)	6,583,666
Services and supplies	7,781,616	4,904,904	(2,876,712)	4,099,308
Depreciation	750,000	869,191	119,191	794,072
Total operating expenses	<u>35,933,536</u>	<u>30,278,050</u>	<u>(5,655,486)</u>	<u>27,364,130</u>
Operating income (loss)	<u>(8,439,486)</u>	<u>2,745,933</u>	<u>11,185,419</u>	<u>4,842,811</u>
Nonoperating revenues (expenses):				
Interest income	51,761	10,573	(41,188)	671,638
Gain on sale or disposition of property and equipment	-	(4,704)	(4,704)	93,955
Total nonoperating revenues (expenses)	<u>51,761</u>	<u>5,869</u>	<u>(45,892)</u>	<u>765,593</u>
Income (loss) before capital contributions	<u>(8,387,725)</u>	<u>2,751,802</u>	<u>11,139,527</u>	<u>5,608,404</u>
Capital contributions	-	-	-	38,858
Net income (loss)	<u>\$ (8,387,725)</u>	<u>\$ 2,751,802</u>	<u>\$ 11,139,527</u>	<u>\$ 5,647,262</u>

Kyle Canyon Water District *	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues:				
Charges for services:				
Water sales and related water fees	\$ 350,000	\$ 355,100	\$ 5,100	\$ 344,747
Other operating revenues	-	7,201	7,201	-
Total operating revenues	<u>350,000</u>	<u>362,301</u>	<u>12,301</u>	<u>344,747</u>
Operating expenses:				
Services and supplies	240,000	197,618	(42,382)	205,360
Depreciation	439,445	443,166	3,721	440,556
Total operating expenses	<u>679,445</u>	<u>640,784</u>	<u>(38,661)</u>	<u>645,916</u>
Operating income (loss)	<u>(329,445)</u>	<u>(278,483)</u>	<u>50,962</u>	<u>(301,169)</u>
Nonoperating revenues (expenses):				
Interest income	220	51	(169)	2,704
Interest expense	-	(4,305)	(4,305)	(3,649)
Consolidated tax	10,346	10,346	-	10,346
Sales and use tax	47,000	52,463	5,463	50,151
Total nonoperating revenues (expenses)	<u>57,566</u>	<u>58,555</u>	<u>989</u>	<u>59,552</u>
Net income (loss)	<u>\$ (271,879)</u>	<u>\$ (219,928)</u>	<u>\$ 51,951</u>	<u>\$ (241,617)</u>



Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Public Parking	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues:				
Charges for services:				
Parking fees	\$ 394,360	\$ 363,741	\$ (30,619)	\$ 383,767
Other operating revenues	-	163	163	259
Total operating revenues	394,360	363,904	(30,456)	384,026
Operating expenses:				
Salaries and wages	206,015	131,663	(74,352)	110,633
Employee benefits	132,562	71,603	(60,959)	60,740
Services and supplies	216,918	269,662	52,744	216,379
Depreciation	197,437	186,637	(10,800)	186,637
Total operating expenses	752,932	659,565	(93,367)	574,389
Operating income (loss)	(358,572)	(295,661)	62,911	(190,363)
Nonoperating revenues (expenses):				
Interest income	3,655	(1,516)	(5,171)	44,345
Net income (loss)	\$ (354,917)	\$ (297,177)	\$ 57,740	\$ (146,018)

Recreation Activity	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 10,154,529	\$ 9,710,346	\$ (444,183)	\$ 8,687,950
Other operating revenues	-	300,000	300,000	-
Total operating revenues	10,154,529	10,010,346	(144,183)	8,687,950
Operating expenses:				
Salaries and wages	7,430,692	6,909,347	(521,345)	7,113,951
Employee benefits	582,962	484,124	(98,838)	556,532
Services and supplies	6,012,985	3,040,247	(2,972,738)	3,859,131
Depreciation	81,397	82,926	1,529	93,296
Total operating expenses	14,108,036	10,516,644	(3,591,392)	11,622,910
Operating income (loss)	(3,953,507)	(506,298)	3,447,209	(2,934,960)
Nonoperating revenues (expenses):				
Interest income	5,091	(21,533)	(26,624)	34,954
Other nonoperating revenues (expenses)	70,000	19,080	(50,920)	117,040
Total nonoperating revenues (expenses)	75,091	(2,453)	(77,544)	151,994
Income (loss) before transfers	(3,878,416)	(508,751)	3,369,665	(2,782,966)
Transfers from other funds	-	1,700,000	1,700,000	-
Transfers to other funds	(4,000)	(4,000)	-	-
Net income (loss)	\$ (3,882,416)	\$ 1,187,249	\$ 5,069,665	\$ (2,782,966)

Shooting Complex	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 1,892,600	\$ 2,165,321	\$ 272,721	\$ 1,925,122
Other operating revenues	-	638,243	638,243	-
Total operating revenues	1,892,600	2,803,564	910,964	1,925,122
Operating expenses:				
Salaries and wages	930,750	917,857	(12,893)	991,904
Employee benefits	231,763	167,896	(63,867)	210,398
Services and supplies	1,046,380	1,021,574	(24,806)	1,113,144
Depreciation	24,160	24,669	509	27,509
Total operating expenses	2,233,053	2,131,996	(101,057)	2,342,955
Operating income (loss)	(340,453)	671,568	1,012,021	(417,833)
Nonoperating revenues (expenses):				
Interest income	428	(279)	(707)	8,380
Income (loss) before transfers	(340,025)	671,289	1,011,314	(409,453)
Transfers from other funds	250,000	250,000	-	250,000
Net income (loss)	\$ (90,025)	\$ 921,289	\$ 1,011,314	\$ (159,453)

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Constables	Final Budget	2017 Actual	Variance	2016 Actual
Operating revenues:				
Charges for services:				
Constable fees	\$ 3,460,000	\$ 4,098,137	\$ 638,137	\$ 3,911,048
Other operating revenues	-	131,160	131,160	-
Total operating revenues	<u>3,460,000</u>	<u>4,229,297</u>	<u>769,297</u>	<u>3,911,048</u>
Operating expenses:				
Salaries and wages	805,695	845,632	39,937	820,465
Employee benefits	415,901	354,919	(60,982)	378,595
Services and supplies	2,751,728	2,295,062	(456,666)	2,606,180
Depreciation	30,191	59,412	29,221	32,632
Total operating expenses	<u>4,003,515</u>	<u>3,555,025</u>	<u>(448,490)</u>	<u>3,837,872</u>
Operating income (loss)	<u>(543,515)</u>	<u>674,272</u>	<u>1,217,787</u>	<u>73,176</u>
Nonoperating revenues (expenses):				
Interest income	1,678	(2,435)	(4,113)	23,580
Gain on sale or disposition of property and equipment	-	17,324	17,324	-
Total nonoperating revenues (expenses)	<u>1,678</u>	<u>14,889</u>	<u>13,211</u>	<u>23,580</u>
Income (loss) before transfers	<u>(541,837)</u>	<u>689,161</u>	<u>1,230,998</u>	<u>96,756</u>
Transfers from other funds	-	-	-	1,502,265
Net income (loss)	<u>\$ (541,837)</u>	<u>\$ 689,161</u>	<u>\$ 1,230,998</u>	<u>\$ 1,599,021</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Las Vegas Constable	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from noncapital financing activities:				
Transfers to other funds	-	-	-	(2,265)
Net increase (decrease) in cash and cash equivalents	-	-	-	(2,265)
Cash and cash equivalents:				
Beginning of year	-	-	-	2,265
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Building</b>	<b>Final Budget</b>	<b>2017 Actual</b>	<b>Variance</b>	<b>2016 Actual</b>
Cash flows from operating activities:				
Cash received from customers	\$ 27,465,050	\$ 32,487,733	\$ 5,022,683	\$ 31,645,221
Cash paid for employees and benefits	(27,401,920)	(25,481,589)	1,920,331	(23,825,328)
Cash paid for services and supplies	(7,781,616)	(4,497,514)	3,284,102	(3,993,434)
Other operating receipts	29,000	646,585	617,585	662,341
Net cash provided (used) by operating activities	<u>(7,689,486)</u>	<u>3,155,215</u>	<u>10,844,701</u>	<u>4,488,800</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(4,389,600)	(1,848,431)	2,541,169	(1,277,238)
Proceeds from the sale of capital assets	-	-	-	93,955
Net cash provided (used) by capital and related financing activities	<u>(4,389,600)</u>	<u>(1,848,431)</u>	<u>2,541,169</u>	<u>(1,183,283)</u>
Cash flows from investing activities:				
Interest income	51,761	(4,875)	(56,636)	644,736
Net increase (decrease) in cash and cash equivalents	(12,027,325)	1,301,909	13,329,234	3,950,253
Cash and cash equivalents:				
Beginning of year	33,349,671	37,249,942	3,900,271	33,299,689
End of year	<u>\$ 21,322,346</u>	<u>\$ 38,551,851</u>	<u>\$ 17,229,505</u>	<u>\$ 37,249,942</u>
<b>Kyle Canyon Water District *</b>	<b>Final Budget</b>	<b>2017 Actual</b>	<b>Variance</b>	<b>2016 Actual</b>
Cash flows from operating activities:				
Cash received from customers	\$ 350,000	\$ 351,869	\$ 1,869	\$ 348,397
Cash paid for services and supplies	(240,000)	(237,577)	2,423	(346,267)
Other operating receipts	-	7,201	7,201	-
Net cash provided (used) by operating activities	<u>110,000</u>	<u>121,493</u>	<u>11,493</u>	<u>2,130</u>
Cash flows from noncapital financing activities:				
Cash provided by consolidated taxes	<u>10,346</u>	<u>10,346</u>	<u>-</u>	<u>10,346</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(40,000)	(175,945)	(135,945)	(50,463)
Cash provided by sales and use taxes	47,000	52,463	5,463	50,151
Net cash provided (used) by capital and related financing activities	<u>7,000</u>	<u>(123,482)</u>	<u>(130,482)</u>	<u>(312)</u>
Cash flows from investing activities:				
Interest income	220	(19)	(239)	(1,045)
Net increase (decrease) in cash and cash equivalents	127,566	8,338	(119,228)	11,119
Cash and cash equivalents:				
Beginning of year	261,011	150,408	(110,603)	139,289
End of year	<u>\$ 388,577</u>	<u>\$ 158,746</u>	<u>\$ (229,831)</u>	<u>\$ 150,408</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Public Parking	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 394,360	\$ 374,366	\$ (19,994)	\$ 373,142
Cash paid for employees and benefits	(338,577)	(211,879)	126,698	(178,873)
Cash paid for services and supplies	(216,918)	(220,812)	(3,894)	(223,452)
Other operating receipts	-	163	163	259
Net cash provided (used) by operating activities	(161,135)	(58,162)	102,973	(28,924)
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(649,681)	(494,201)	155,480	(7,083)
Cash flows from investing activities:				
Interest income	3,656	(895)	(4,551)	43,012
Net increase (decrease) in cash and cash equivalents	(807,160)	(553,258)	253,902	7,005
Cash and cash equivalents:				
Beginning of year	2,356,375	2,456,717	100,342	2,449,712
End of year	\$ 1,549,215	\$ 1,903,459	\$ 354,244	\$ 2,456,717

Recreation Activity	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 10,154,529	\$ 9,739,644	\$ (414,885)	\$ 8,735,665
Cash paid for employees and benefits	(8,013,654)	(7,465,502)	548,152	(7,470,656)
Cash paid for services and supplies	(6,012,985)	(3,353,870)	2,659,115	(3,869,845)
Other operating receipts	-	300,000	300,000	-
Net cash provided (used) by operating activities	(3,872,110)	(779,728)	3,092,382	(2,604,836)
Cash flows from noncapital financing activities:				
Federal and state grants	70,000	19,080	(50,920)	117,040
Transfers from other funds	-	1,700,000	1,700,000	-
Transfers to other funds	(4,000)	(4,000)	-	-
Net cash provided (used) by noncapital financing activities	66,000	1,715,080	1,649,080	117,040
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(100,000)	(8,342)	91,658	-
Cash flows from investing activities:				
Interest income	5,091	(24,043)	(29,134)	38,042
Net increase (decrease) in cash and cash equivalents	(3,901,019)	902,967	4,803,986	(2,449,754)
Cash and cash equivalents:				
Beginning of year	3,901,019	2,163,586	(1,737,433)	4,613,340
End of year	\$ -	\$ 3,066,553	\$ 3,066,553	\$ 2,163,586

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2017  
(With comparative actual for the fiscal year ended June 30, 2016)

Shooting Complex	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 1,892,600	\$ 2,166,742	\$ 274,142	\$ 1,927,249
Cash paid for employees and benefits	(1,162,513)	(1,098,841)	63,672	(1,191,937)
Cash paid for services and supplies	(1,046,380)	(976,553)	69,827	(1,000,440)
Other operating receipts	-	-	-	-
Net cash provided (used) by operating activities	(316,293)	91,348	407,641	(265,128)
Cash flows from noncapital financing activities:				
Transfers from other funds	250,000	250,000	-	250,000
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	-	-	-	(22,123)
Cash flows from investing activities:				
Interest income	428	(1,308)	(1,736)	8,163
Net increase (decrease) in cash and cash equivalents	(65,865)	340,040	405,905	(29,088)
Cash and cash equivalents:				
Beginning of year	469,499	501,162	31,663	530,250
End of year	<u>\$ 403,634</u>	<u>\$ 841,202</u>	<u>\$ 437,568</u>	<u>\$ 501,162</u>

  

Constables	Final Budget	2017 Actual	Variance	2016 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 3,460,000	\$ 4,096,358	\$ 636,358	\$ 3,911,055
Cash paid for employees and benefits	(1,221,596)	(1,188,487)	33,109	(1,178,741)
Cash paid for services and supplies	(2,751,728)	(2,284,664)	467,064	(2,610,813)
Other operating receipts	-	15,860	15,860	-
Net cash provided (used) by operating activities	(513,324)	639,067	1,152,391	121,501
Cash flows from noncapital financing activities:				
Transfers from other funds	-	-	-	1,502,265
Other noncapital financing payments	-	-	-	(2,000,000)
Net cash provided (used) by noncapital financing activities	-	-	-	(497,735)
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(137,200)	(116,287)	20,913	(122,115)
Proceeds from the sale of capital assets	-	17,324	17,324	-
Net cash provided (used) by capital and related financing activities	(137,200)	(98,963)	38,237	(122,115)
Cash flows from investing activities:				
Interest income	1,678	(3,811)	(5,489)	24,044
Net increase (decrease) in cash and cash equivalents	(648,846)	536,293	1,185,139	(474,305)
Cash and cash equivalents:				
Beginning of year	857,981	1,124,465	266,484	1,598,770
End of year	<u>\$ 209,135</u>	<u>\$ 1,660,758</u>	<u>\$ 1,451,623</u>	<u>\$ 1,124,465</u>